



Translation from the Swedish original

Auditor's statement in accordance with Chapter 13, Section 8 of the Swedish Companies Act (2005:551) on the Board's report on offsetting.

To the general meeting of Viaplay Group AB, Corp. ID no 559124-6847

We have reviewed the Board of Directors' report on offsetting dated December 19, 2023.

Responsibility of the Board of Directors for the report

The Board of Directors are responsible for the preparation of the report in accordance with the Swedish Companies Act and for such internal control as the Board of Directors determine necessary to enable the preparation of the report which is free from material misstatement, whether due to fraud or error.

Responsibility of the Auditor

Our responsibility is to express an opinion on the offsetting based on our review. We have conducted our review in accordance with FAR's recommendation RevR 9 *The auditor's other statements pursuant to the Swedish Companies Act and the Swedish Companies Ordinance*. This recommendation requires that we plan and perform the review to obtain reasonable assurance about whether the Board of Directors' report is free from material misstatement. The audit firm applies the International Standard on Quality Management 1, which requires the firm to design, implement and manage a quality management system including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We are independent of Viaplay Group AB in accordance with professional ethics for accountants in Sweden and have otherwise fulfilled our ethical responsibilities in accordance with these requirements.

The review includes obtaining, through various procedures, evidence about the financial and other information in the Board of Directors' report. The auditor selects the procedures to be performed, including an assessment of the risks for material misstatement in the report, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the Board of Directors' preparation of the report in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. The review also includes evaluating the appropriateness and reasonableness of the Board of Directors' assumptions. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the Board of Directors' report on offsetting has been prepared in accordance with Chapter 13, Section 7 of the Swedish Companies Act and the right of set-off relates to valid counterclaims.

Other disclosures

The sole purpose of this statement is to fulfill the requirement set out in Chapter 13, Section 8 of the Swedish Companies Act and may not be used for any other purpose.

Stockholm, December 19, 2023

KPMG AB

Tomas Gerhardsson
Authorized public accountant